IN THE HIGH COURT OF JUDICATURE AT BOMBAY
O.O.C.J.

INCOME TAX APPEAL NO.77 OF 2003

Mont Blanc Properties & Industries
Private Limited .. Appellant

v/s.

The Assistant Commissioner of
Income tax, Range 5(2), Mumbai .. Respondent

Mr.P.Pardiwala i/by M/s.Kotangale & Co. for appellant.

Mr.R.V.Desai, senior counsel with Ms.S.V.Bharucha i/by Mr.P.Kapur for respondent.

CORAM : R.M.LODHA AND
J.P.DEVADHAR, JJ.

DATED : 14th October, 2004

P.C.

In this appeal the common order passed in the two appeals is under challenge. The order is common but issues are different. That is apparent from the proposed questions framed in this appeal. We, accordingly, observe that this appeal is treated as an appeal arising out of the order passed in respect of Income tax appeal No.7639/Bom/95.

2. The said appeal before the Income Tax Appellate Tribunal was bared by time. The Tribunal found that the delay of 8 years 7 months and 9 days was not sufficiently explained.

3. Sufficiency of the cause in filing the appeal belatedly is always a question of fact. The Tribunal held that the appellant has not been able to make out sufficient cause that prevented the

appellant in filing the appeal in time. The consideration of the matter on sufficiency of the cause is concluded on facts.

4. No substantial question of law arises. Appeal is dismissed in limine.

5. The excess court fee, if any, paid by the appellant may be refunded to the appellant since the present appeal has been confined to the appeal arising out of the appeal No.7639/Bom/95.

(R.M.LODHA, J.)

(J.P. DEVADHAR, J.)